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VICE CHAIRWOMAN
STATE BOARD OF EQUALIZATION

California's Homeowner and Renter Assistance Program: An Important Benefit for You

California's Homeowner and Renter Assistance (HRA) Program provides qualified individuals with an annual payment based on the amount of property tax paid directly by homeowners or paid indirectly by renters as part of their rent. This non-taxable payment is intended to partially offset direct or indirect property tax costs to low-income seniors, and blind or disabled individuals. The California Franchise Tax Board (FTB) administers this program, but you can qualify for and receive this benefit even if you do not file a California income tax return. In fact, you must file a separate HRA claim form even if you do file a tax return.

For 2008, homeowners can receive a maximum of \$472.60 in assistance while renters may receive a maximum of \$347.50 in assistance, based on the amount of the claimant's household income last year.

To help you better understand this important and valuable benefit, here are some frequently asked questions and answers regarding California's HRA Program.

Q: Who is eligible for the HRA Program?

A: You are eligible for the program if you are a homeowner or renter who meets all of the following qualifications:

- You were either 62 years or older, blind, or disabled on December 31st of the previous year;
- You had a total household income of no more than \$44,096 in 2007 (this amount is indexed for inflation and changes from year to year);
- You own a home and lived in it or lived in a qualified rented residence subject to property tax; and
- You are a U.S. citizen or a qualified alien at the time you file your claim.

Q: What do I need to do to file for Homeowner or Renter Assistance?

A: Obtain a HRA Claim Booklet, Form 9000H/9000R from FTB. (Form 9000H is for homeowners, and Form 9000R is for renters.) This booklet contains the form you will need to complete, instructions, a detailed explanation of the eligibility requirements, and answers to many questions you may have regarding the program. The HRA Claim Booklet is available after July 1st of each year.

If you filed for HRA for the previous year, FTB will automatically send the appropriate forms to you. However, if you have moved or are filing for HRA for the first time, you may contact FTB toll-free at 1-800-868-4171 or download the appropriate forms and information by visiting FTB's website at www.ftb.ca.gov.

Q: When should I file for 2008 Homeowner or Renter Assistance?

A: You should file your claim between July 1st and October 15th, which will enable you to receive any assistance you are entitled to within 15 weeks from the date of filing. If you file after October 15, you may experience a delay in receiving your assistance payment. The final filing deadline is June 30th of the year following the claim year. The only exception that allows you to file your claim after that date is if you were unable to file due to a medical incapacity.

Generally, you are “medically incapacitated” if you are unable to attend to your own personal needs and activities of daily life, including matters such as your own personal hygiene and nutrition.

If a medical incapacity prevents you from timely filing your claim, you must file your claim within six months after your medical incapacity ends, but not later than two years after the regular final filing deadline. There are no other exceptions that will allow you to file beyond the normal deadline.

To file a 2008 HRA claim:

- ✓ You must have been at least 62 years of age, blind, or disabled on December 31, 2007.
- ✓ The income limit is determined by reference to your 2007 household income.
- ✓ The claim form should be filed between July 1, 2008, and October 15, 2008, in order to ensure you receive timely payment. However, you can file the form as late as June 30, 2009.
- ✓ If a medical incapacity prevents you from filing on time, you may file the claim within six months after the end of the medical incapacity, but you cannot file any later than June 30, 2011.

Q: What kind of documentation do I need to qualify for assistance if I am a homeowner?

A: You will need to include a copy of your property tax bill with your application if you are filing as a homeowner for the first time. In subsequent years, you will not need to include the bill, unless you have moved to a different residence. If you own a mobile or manufactured home and your home is not on the property tax rolls, you will need to include copies of both your registration card issued by the California Department of Housing and Community Development and your renewal billing notice.

Q: What is a qualified rented residence?

A: A qualified rental residence may be any of the following: a single family residence, town home, condominium, apartment, hotel or motel room, room in a boarding house, houseboat, manufactured home, or a mobile home, as long as it is your principal residence. The residence must be located in California and subject to property tax, and you must have paid at least \$50 per month in rent.

However, if you are a patient in a medical care facility such as a nursing home, convalescent hospital, or other type of facility that provides care, you generally cannot qualify for assistance because the amounts you pay are considered to be for medical care and not solely for the right to live there.

Q: How can I determine if the property I am renting is subject to property tax?

A: You can determine if your rented residence is subject to property tax by inquiring with your landlord or contacting your county assessor’s office. If your landlord pays property tax on the full value of the residence you rent, then you as the renter are eligible for renter assistance.

Please note that only the general property tax based on the assessed value of the property qualifies for purposes of this program. Amounts paid with a property tax bill for bonds or special assessments are not considered to be property taxes.

When a rented residence receives a partial or full exemption from property tax, its tenants generally will not be able to qualify for renter assistance. Government-owned property and certain low-income housing units are

exempt from the property tax. However, if the owners of such tax-exempt properties make payments in lieu of property taxes that are substantially equivalent to (that is, at least 80% of) the amount of property taxes assessed against comparably valued taxable property, then the renters of those premises, if otherwise qualified, would be eligible for renter assistance.

If you are unsure whether your rented residence is exempt from property tax, your county assessor generally will be able to tell you over the phone whether or not your residence is subject to property tax and whether payments in lieu of property taxes have been made with respect to your property. A list of county assessors is available on the BOE's website at <http://www.boe.ca.gov/proptaxes/assessors.htm>.

Q: What types of rented residences receive partial or full exemptions from property tax?

A: Generally, subsidized housing and housing owned or managed by a non-profit or governmental agency such as the U.S. Department of Housing and Urban Development (HUD), a city or county housing authority, or a redevelopment agency may receive a partial or full exemption from property tax. Many low-income renters pay reduced rents as a result of property tax exemptions. Therefore, although many renters of residences exempted from property tax are not eligible for HRA, they have already received the benefit of lower rent due to the property tax exemption.

Q: What documents can I provide to FTB to show I am 62 years or older, blind, disabled, and/or a qualified alien?

A: The following documents must be provided to FTB to prove you meet the HRA eligibility criteria:

Eligibility Criteria	Documentation Required
62 years of age or older:	<p>A <u>copy</u> of one of the following (always retain your original documents):</p> <ul style="list-style-type: none"> - Your birth certificate - Your California driver's license or identification card - A Social Security Administration benefit award letter <p>FTB will consider other documents that show your age if you do not have any of the documents above.</p>
<p>Blind:</p> <p><u>Note:</u> If you are permanently blind, you are only required to provide documentation to FTB the first year you file an assistance claim.</p>	<p>A statement from a physician stating you have either:</p> <ul style="list-style-type: none"> - No better than 20/200 vision with correction, or - Tunnel vision limited to a field of no more than 20 degrees
<p>Disabled:</p> <p><u>Note:</u> If you are permanently disabled, you are only required to provide documentation to FTB the first year you file an assistance claim. However, if you suffer from a temporary disability, you will need to provide information demonstrating your disability for each year you file an assistance claim.</p>	<p>A <u>copy</u> of one of the following (always retain your original documents):</p> <ul style="list-style-type: none"> - Your Medicare card if you are receiving Supplemental Security Income (SSI) disability benefits - Your Social Security Administration award letter notifying you that you have qualified for benefits as a disabled person in 2007 - A SSI payment decision that shows payment amounts received for 2007 - Documentation that is accepted by a local, state, or federal agency as proof of disability <p>You are considered disabled if you are unable to engage in any substantial gainful activity because of a physical or mental impairment that existed as of December 31 of the claim year and that impairment is expected to last for a continuous period of 12 months or longer.</p>
Qualified Alien:	Consult page 10 of FTB Form 9000H/9000R Claims Booklet, or call FTB toll-free at 1-800-868-4171 to obtain further information.

	Most aliens who legally reside in the U.S. are eligible for HRA. These include all categories of aliens who are eligible for public assistance under the federal welfare reform law, including residents, those granted asylum, refugees, and parolees. Some categories require you to reside in the U.S. for more than one year to qualify for HRA benefits.
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Q: My minor child is disabled and lives with us in the family home. We rely on his/her monthly benefits to help pay the rent. Can I file a renter assistance claim on behalf of my child?

A: No. Minor children living in the home of a parent or guardian are not eligible for assistance because minor children cannot be legally bound to a rental contract. However, if minor children live outside the family home and can show they are paying rent with their own money for the residence where they are living, they may qualify for assistance.

Q: Can I still file HRA claims for prior years?

A: Generally not, unless a “medical incapacity” (defined above) prevented you from timely filing your claim. For example: In order to file a 2007 HRA claim, you must have been at least 62 years of age, blind, or disabled on December 31, 2006. The income limit is determined by reference to your 2006 household income. The claim form should have been filed no later than June 30, 2008. However, if a medical incapacity prevented you from filing on time, you may file the claim within six months after the end of the medical incapacity or no later than June 30, 2010, whichever date is earlier.

Available Resources:

The following resources are available for you to learn more about California’s HRA program and to assist you in determining whether you qualify for HRA or in completing your claim form:

- Publications and Forms: To obtain the HRA Claim Booklet and forms or for assistance with completing your claim form, call the FTB toll-free at 1-800-868-4171 or visit FTB’s Web site at www.ftb.ca.gov.
- Free Volunteer Assistance: Volunteers are available between July 2, 2008 and October 15, 2008, to provide assistance at many locations throughout California. To get the address of a Homeowner or Renter Assistance volunteer site near you, call FTB toll-free at 1-800-868-4171 or visit FTB’s Web site at www.ftb.ca.gov.
- Local Senior Citizens Information and Referral Service (SCIRS): Your local SCIRS provides information and assistance on a broad array of services. You may call the California Department on Aging toll-free at 1-800-510-2020 or the Senior Legal Hotline at 1-916-551-2140 for the phone number of the Information and Assistance Provider located in your area.

Betty T. Yee is the Vice Chairwoman of the State Board of Equalization. She represents the First Equalization District, which is comprised of 21 counties in northern and central California. The Board hears and decides income, business, and special tax appeals matters.